

REAL PROPERTY TAX EXEMPTION RENEWAL FAQs

- Q. What is the deadline to submit a property tax exemption application?
A. Applications must be postmarked by March 1, 2016.
- Q. Why is there a fee to apply?
A. The 2015 legislature passed a law giving the department authority to charge a fee for 2016 to cover the cost of the reapplication project.
- Q. What are the fees?
A. The fee per parcel is \$15 for vacant land and \$25 for improved parcels. For example, if an organization has two parcels—one vacant and one improved (has structures, etc.)--their total cost would be \$40.
- Q. What is a parcel?
A. A parcel has its own legal description and geocode. Using the example in the question above, the vacant parcel's legal description is Lot 5 & 6, Block 6 Original Townsite with a geocode of 01-1111-02-3-04-05-0000, while the improved parcel's legal description is Lot 10-12, Block 10 Original Townsite with a geocode of 01-01112-02-3-04-05-0000. This would be considered two parcels.
- Q. Where can I find my legal description?
A. <http://svc.mt.gov/dor/property/>
- Q. Where can I find the property tax exemption application?
A. <http://revenue.mt.gov/Portals/9/property/forms/AB30R.pdf>
- Q. Does everyone have to reapply?
A. Yes. All nonprofit organizations that have real property in a property tax exempt status prior to 2014 must apply to determine if they will retain their property tax exemption.
- Q. Where do I mail the application packet?
A. Mail to Department of Revenue, Property Assessment Division, PO Box 8018, Helena MT 59604.
- Q. Do I send a complete set of supporting documentation for each parcel?
A. No, one set of supporting documentation is sufficient. But the letter of specific use must describe how each parcel is used to meet the organization's purpose.
- Q. Can I send a spreadsheet with each parcel's information?
A. Yes, but a copy of the deed verifying ownership for each parcel would still need to be included in the supporting documentation.
- Q. Can I email the application packet?
A. No, because a fee may be included. A hardcopy of the application is required.
- Q. Can the application packets be dropped off at the local DOR offices in the counties?
A. No, because there is a fee involved and the local offices are not set up to accept money.

Q. I just applied for property tax exemption last year. Do I have to apply again?

A. No, if an application was submitted for a newly acquired property in 2014 or 2015, an organization does not have to apply for property tax exemption on that parcel. However, if that same organization has property that was exempted in any year prior to 2014, they must apply on that property.

Q. If I just applied for property tax exemption on a newly acquired property, can't the supporting documentation that was sent be used?

A. No, all supporting documentation must be submitted with the application in 2016.

Q. What if my legal description is too large to fit in the space provided?

A. A separate sheet may be attached with the legal description.

Q. We are a rural fire district or cemetery district milled through the county. Why did we receive the application and letter?

A. There are both private and county districts such as rural fire and cemetery. We currently have no documentation as to which is private and which is county. If the district is milled through the county, the only documentation needed is proof that it is milled through the county. This could include a tax statement with the district name highlighted or a copy of the resolution when the county established the district.

Q. What if my organization is not required to file an IRS Form 990?

A. If the organization is not required to file an IRS Form 990, a copy of a financial statement will work. This could be a Treasurer's Report that shows income and expenses, or a similar document.